

Annual Return Worksheet

*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate.

Account Number

Return Year

A. Use Tax on Sales and Rentals

B. Sales Tax

Sales and Use Tax		A. Use Tax on Sales and Rentals		B. Sales Tax	
		6%	4%*	6%	4%*
1. Gross sales (including sales by out-of-state vendors subject to use tax).....	1.			1.	
2. Rentals of tangible property and/or accommodations.....	2.			2.	
3. Communication services	3.			3.	
4. Add lines 1, 2, and 3	4.			4.	
ALLOWABLE DEDUCTIONS					
5a. Resale	5a.			5a.	
b. Industrial processing or agricultural producing.....	b.			b.	
c. Interstate commerce.....	c.			c.	
d. Exempt services	d.			d.	
e. Sales on which tax was paid to Secretary of State	e.			e.	
f. Food for human/home consumption	f.			f.	
g. Bad debts	g.			g.	
h. Michigan motor fuel or diesel fuel tax	h.			h.	
i. Other. Identify:	i.			i.	
j. Tax included in gross sales (line 1)	j.			j.	
k. Total allowable deductions. Add lines 5a - 5j	k.			k.	
6. Taxable balance. Subtract line 5k from line 4	6.			6.	
7. Tax. Multiply line 6 by the rate given	7.	x .06	x .04	7.	x .06 x .04
8. Gross tax due by rate before discount	8.			8.	
9. Tax collected in excess of line 8	9.			9.	
10. Add lines 8 and 9	10.			10.	
11. Total discounts allowed	11.			11.	
12. Total tax due. Subtract line 11 from line 10	12.			12.	
13. Tax payments made in current year (after discounts).....	13.			13.	

Use Tax - Purchases Only

14. Enter your purchases taxable at the 6% rate	14a. _____ x .06 =	14b. _____
15. Tax payments made in the current year		15. _____

Withholding Tax

16. Gross Michigan payroll and other taxable compensation for the year	16. _____
17. Number of W-2s enclosed with this annual return	17. _____
18. Total Michigan income tax withheld per W-2s	18. _____
19. Total Michigan income tax withholding paid during current tax year	19. _____

Summary

20. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 14b and 18	20. _____
21. Total sales, use and withholding taxes paid during current tax year. Add lines 13A and B (both rate columns), 15 and 19	21. _____
22. If line 21 is greater than line 20, enter overpayment	22. _____
23. Amount of line 22 to be credited to your account. Treasury will notify you when your credit is verified and available.....	23. _____
24. Amount of line 22 to be refunded to you	24. _____
25. If line 21 is less than line 20, enter balance due	25. _____
26. If this return is filed late, enter penalty and interest. (See instructions.)	26. _____
27. TOTAL PAYMENT DUE. Add lines 25 and 26. Make checks payable to the "State of Michigan"	27. _____

IMPORTANT: This worksheet is your file copy and may be subject to audit. **DO NOT SEND.** Record your account number and your return period in the upper right corner. Keep this for your records.

To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit the Treasury Web site at www.michigan.gov/treasury. Click on the Business Self Service button and follow the instructions.